



- () Required
- () Local
- () Notice

EXPENSE REIMBURSEMENT

School district employees, officials and members of the Board of Education will be reimbursed for reasonable, actual and necessary out-of-pocket expenses which are legally authorized and incurred while traveling for school related activities.

Only expenses necessary to the purpose of the travel are reimbursable. Transportation costs such as taxi cabs are allowable only for essential transportation. Mileage will be paid at the rate fixed by the federal Internal Revenue Service for business travel. Tax exemption certificates will be issued and utilized as appropriate. (sales tax for individual restaurant meals are considered a necessary expense incidental to the meal).

The Board, by majority vote, will determine and approve which meetings and conferences may be attended by Board members and the Superintendent of Schools at district expense.

The Superintendent determines, in the first instance, whether attendance by district staff at any conference or professional meeting is in the best interest of the district and eligible for reimbursement of expenses under this policy.

Extension of travel for personal reasons (before, during or after the district business) is permitted; however, the individual must charge any additional time to personal leave. Guests may accompany district officers or employees. Any additional costs arising from travel extension or guests will not be paid by the district.

To obtain reimbursement, the claimant must complete and sign an expense voucher, attach all receipts or other expense documentation, together with a copy of the approved conference attendance request form and evaluation report (if required), and submit the same to the appropriate administrator. Reimbursement will only be made after such claim has been audited and allowed. Failure to adhere to this policy will result in denial of reimbursement.

Regulations concerning expense reimbursement shall be attached to this policy and shall be reviewed annually and revised as appropriate.

Ref:

Education Law §§1604(27); 1709(30); 1804; 2118; 3023; 3028

General Municipal Law §§77-b; 77-c

Internal Revenue Service, Office of Federal, State & Local Government, Publication 5137: "Fringe Benefit Guide," <https://www.irs.gov/pub/irs-pdf/p5137.pdf>

Office of the NYS Comptroller, Local Government Management Guide, "Travel and Conference Expense Management" (Dec. 2020), <https://www.osc.state.ny.us/files/local-government/publications/pdf/travel-and-conference-expense-management.pdf>

Office of the NYS Comptroller, Local Government Management Guide, “Improving the Effectiveness of Your Claims Auditing Process” (Dec. 2020), <https://www.osc.state.ny.us/files/local-government/publications/pdf/improving-the-effectiveness-of-claims-auditing-process.pdf>

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